



REPORT

ON THE

9231

ADMINISTRATION

OF THE

STAMP DEPARTMENT

IN

ASSAM

DURING

the triennium ending the 31st March 1917.



SHILLONG:

PRINTED AT THE ASSAM SECRETARIAT PRESS.



REPORT
ON THE
ADMINISTRATION
OF THE
STAMP DEPARTMENT
IN
ASSAM
DURING
the triennium ending the 31st March 1917.



SHILLONG :
PRINTED AT THE ASSAM SECRETARIAT PRESS.

Agents for the sale of Books published by the Assam Administration.

Agents in India.

- | | |
|--|--|
| (1) Messrs. Thacker, Spink & Co., Calcutta. | (6) Messrs. Thompson & Co., Madras. |
| (2) Messrs. W. Newman & Co., Calcutta. | (7) Babu Hari Ram Dhar, B.A. Popular Library, Dacca. |
| (3) Messrs. S. K. Lahiri & Co., Calcutta. | (8) Messrs. D. B. Taraporevala Sons & Co., 103 Meadon Street Fort, Post Box No. 187, Bombay. |
| (4) Messrs. A. M. and J. Ferguson, Ceylon. | (9) The Indian School Supply Depot, 309, Bow Bazar Street Calcutta. |
| (5) Messrs. R. Cambray & Co., 6 and 8/2, Hastings Street Calcutta. | (10) Messrs. M. C. Sircar & Sons, 75, Harison Road, Calcutta. |
| (11) Messrs. Students & Co., Cooch Bihar. | |

Agents in England.

- | | |
|---|---|
| (1) Messrs. Constable & Co., 10, Orange Street, Leicester Square, W. C. | (6) Messrs. Deighton Bell & Co., Limited, Cambridge. |
| (2) Messrs. Kegan Paul, Trench, Trübner & Co., 68-74, Carter Lane, E. C., London, Oriental Department, 25, Museum Street, London, W. C. | (7) Messrs. Henry S. King & Co., 65, Cornhill, E. C., London. |
| (3) Mr. B. Quaritch, 11, Grafton Street, New Bond Street, W. | (8) Messrs. Ginn & Co., 54, Parliament Street, S. W. London. |
| (4) Messrs. P. S. King & Son, 9, Bridge Street, Westminster, S. W., London. | (9) Messrs. W. Thacker & Co., 2, Creed Lane, London, E. C. |
| (5) Mr. B. H. Blackwell, 50 and 51, Broad Street, Oxford. | (10) Messrs. Luzac & Co., 46, Great Russell Street, London, W. C. |

- (11) Mr. J. Fisher Unwin, Limited : Adelphi Terrace, London .W. C.

Agents on the Continent of Europe.

- | | |
|---|---|
| (1) M. Ernest Leroux, 28, Rue Bonaparte, Paris. | (5) Messrs. Oliver and Boyd, Tweeddale Court, Edinburgh. |
| (2) Martinus Nijhoff, The Hague. | (4) Messrs. E. Ponsonby, Ltd., 116, Grafton Street, Dublin. |

SHILLONG:

PRINTED BY H. H. KING, FORMS SUPERINTENDENT, ASSAM.

FINANCIAL DEPARTMENT.

BRANCH—SEPARATE REVENUE.

No. 8634F.

FROM

THE HON'BLE MR. A. W. BOTHAM, I.C.S.,
SECOND SECRETARY TO THE CHIEF COMMISSIONER OF ASSAM,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT.

Shillong, the 4th September 1917.

I AM directed to submit, for the information of the Government of India, a copy of the Report on the Administration of the Stamp Department in Assam for the three years ending with the 31st March 1917.

I have the honour to be,

SIR,

Your most obedient Servant,

A. W. BOTHAM,

Second Secretary to the Chief Commissioner of Assam.



FROM

S. N. MACKENZIE, Esq., I.C.S.,

OFFG. SUPERINTENDENT OF STAMPS, ASSAM,

To

THE SECOND SECRETARY TO THE CHIEF COMMISSIONER
OF ASSAM.*Dated Shillong, the 15th August 1917.*

SIR,

I HAVE the honour to submit the report on the administration of the Stamp Department in this province during the triennium ending the 31st March 1917.

2. The discontinuance of the submission of the monthly statements prescribed by Rule 35 of the Rules for the custody, supply, and sale of stamps and stamped papers sanctioned in Government of India's Finance Department letter No. 603F., dated the 24th March 1917, was the only important change during the triennium under report in the law and rules.

3. The gross receipts from all classes of stamps during the triennium rose from Rs. 38,05,154 to Rs. 42,26,927, or 11.08 per cent., and the net revenue during the same period rose from Rs. 36,88,283 to Rs. 41,05,845, or 11.32 per cent.

4. Statement I appended to this report shows the gross receipts from all sources under the Stamp Act and the Court-fees Act during the three years under report, and the charges and net receipts under each Act. It will be seen from the figures given on the margin that the gross receipts under the Court-fees Act in the last three years have been gradually increasing. The receipts under general stamps show a marked decrease, which was, however, more than counterbalanced by increased receipts from court-fees. As the charges

under both kinds of stamps come mainly under discount paid to vendors, the charges under court-fee stamps increased, while there was a decrease in the charges under general stamps.

5. The sale proceeds of court-fee stamps (excluding stamps for copies) rose from Rs. 25,58,838 to Rs. 28,77,872 during the triennium under report. Both valleys contributed towards the increase.

In the Assam Valley the increase was most marked in the year 1916-17 and was shared by all districts except Nowgong. The largest increase (Rs. 29,059) occurred in Kamrup and was due chiefly to increased litigation and to the issue of a larger number of coercive processes at the instance of mauzadars. Sibsagar comes next, with an increase of Rs. 20,734, due partly to an increase in the number of civil and criminal cases, and partly to the issue of a larger number of processes for the recovery of grazing dues. In Lakhimpur, the increase of Rs. 19,421 was due to an increase in the number of suits of higher value. In Goalpara, the increase of Rs. 11,094 has been attributed to the institution of a larger number of civil suits of a greater value, to an increase in the number of criminal cases owing to the influx of Muhammadan settlers from Eastern Bengal, and also to the enforcement of the Court-fees Act in the Eastern Duars during triennium. The increase of Rs. 6,196 in Darrang was due to an increase in the number of civil cases instituted during the years 1915-16 and 1916-17. The increase of Rs. 2,973 in the Garo Hills was due partly to an increase in the number of civil cases of a higher value, and partly to an increase in the number of petitions filed in the Judicial and Revenue Courts.

Year.	General stamps.		Court-fee stamps.	
	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.
1914-15 ...	3,80,097	24,885	10,30,414	16,371
1915-16 ...	3,68,753	23,392	10,34,322	17,317
1916-17 ...	3,54,216	22,414	10,59,125	16,703

The decrease of Rs. 349 in Nowgong has been attributed to a decrease in the number of suits instituted, and to the fact that fewer appeals were filed in the Subordinate Judge's Court in the years 1914-15 and 1915-16.

In the Surma Valley and Hill Districts the total receipts during the period under report on account of judicial stamps, including plain paper and stamps for copies, amounted to Rs. 20,92,473 as against Rs. 18,31,169 in the preceding triennium. For the increased receipts in Cachar the imposition of penalties for late payment of land revenue and the realisation of process fees are said to be responsible. The marked increase in revenue in the Khasi and Jaintia Hills district in the last year of the triennium is ascribed to the institution of suits of higher value. The rise in the Naga Hills was due to the higher value of the civil suits instituted, while the gradual decrease in receipts in Sylhet is attributed to the effects of the floods.

The receipts from the sale of stamps for copies rose from Rs. 1,59,077 to Rs. 1,79,037 during the triennium. The increase has been general and progressive, and is due to increased litigation and demand for authenticated copies of records.

The receipts from the sale of plain paper during the triennium advanced from Rs. 61,042 to Rs. 67,715. All the districts contributed towards the increase except Sylhet, the Khasi and Jaintia Hills, Nowgong, and the Garo Hills.

6. The total receipts from non-judicial stamps during the triennium under report rose from Rs. 10,26,180 to Rs. 11,03,065, or 7.49 per cent. Although there has been an increase on the whole under this head, there were decreases in 1915-16 and 1916-17 as will be seen from the following figures :—

Year.				Rs.	Increase or decrease per cent.
1911-12	...	...	...	3,03,742	-1.19
1912-13	...	...	...	3,38,635	+9.69
1913-14	...	...	...	3,78,803	+11.86
1914-15	...	...	...	3,80,097	+34
1915-16	...	...	...	3,68,753	-3.07
1916-17	...	...	...	3,54,216	-4.10

7. (a) *Impressed stamps*.—The receipts from this denomination of stamps amounted to Rs. 10,48,270 during the triennium under report as against Rs. 9,75,040 in the previous triennium, showing an increase of Rs. 73,230. There has been a progressive increase of revenue under this head, to which both Divisions contributed.

In the Assam Valley all districts, except Lakhimpur and the Garo Hills, show an increase. The increase of Rs. 9,268 in Kamrup was due to the fact that sales of land were generally effected by registered deeds. Goalpara comes next, with an increase of Rs. 7,807, which is attributed to increased population. In Sibsagar there was an increase of Rs. 5,942 attributed to the following causes :—(1) increase in the number of documents executed by riyats for loans; (2) increase in the number of legal practitioners and consequent increase in their license fees; (3) increase of local fund payment; and (4) increase of land sales. In Nowgong the increase of Rs. 5,013 is attributed to the growth in the monetary transactions of the new settlers from Mymensingh and Sylhet. The increase of Rs. 1,508 in Darrang is attributed mainly to a rise in the value of civil suits instituted and to an increase in the number of waste land leases during the triennium under report.

The decrease of Rs. 3,388 in Lakhimpur was due to a decrease in business with money-lenders owing to a liberal grant of agricultural loans and to the tightness of money on account of the war. The decrease of Rs. 431 in the Garo Hills was due to a reduction in the number of *bathans* and a consequent reduction in the number of mortgage bonds.

There was a noticeable decrease in Surma Valley and Hill Districts in the sale of non-judicial stamps in the year 1916-17. This occurred under the head "Impressed Stamps", and is put down to the effects of the floods in Sylhet and Cachar.

8. (b) *Hundi or inland bills of exchange*.—The revenue derived from this source amounted to Rs. 4 as against Rs. 227 during the preceding triennium. The receipts are very insignificant and are gradually falling, as the popularity of this form of remittance has declined markedly of recent years.

9. (o) *Impressed stamps as defined in section 2(13)(a) of the Stamp Act.*—The receipts under this head during the triennium under report amounted to Rs. 3,047 as against Rs. 4,958 in the last triennium, showing a decrease of Rs. 1,911, or 38.54 per cent.

10. (d) *Foreign bill stamps.*—This denomination of stamps is not used in this province.

11. (e) *Stamps for legal practitioners' licenses.*—The revenue realised from the sale of this class of stamps rose from Rs. 23,701 to Rs. 26,042 during the triennium under report. The increase is due to the gradual increase in the number of legal practitioners.

12. (f) *Share transfer stamps.*—These stamps are used for the payment of stamp duty on transfer of the shares of public companies and associations. The receipts increased from Rs. 80 to Rs. 204 during the triennium under report.

13. (g) *Notarial stamps.*—These are one-rupee foreign bill stamps over-printed with the word "Notarial" under rule 15(d) of the rules issued with the Government of India Notification No. 3632 Exc., dated the 29th June 1906. The sale of these stamps realised Rs. 445 as against Rs. 424 in the preceding triennium.

14. (h) *Forms for cheques or receipts.*—The receipts under this head amounted to Rs. 2,057 against Rs. 1,332 in the preceding triennium.

15. Statement IV shows the number of licensed vendors of stamps and the discount allowed to them. The total number of stamp vendors rose from 1,005 to 1,070 during the triennium under report. The discount paid during the triennium under report amounted to Rs. 87,126 as against Rs. 79,858 in the last triennium. The increase was the natural result of increased sales.

16. Statement V shows the number of cases in which deficient duty and penalty were levied by the Courts and persons entitled to receive evidence under section 35, and by Collectors under sections 2, 37, 40, and 41 of Act II of 1899. The total number of cases dealt with by Civil Courts during the triennium under report was 1,751 as against 1,449 in the preceding triennium, with an increase of Rs. 2,175 in the duty and penalty. Cases decided by the Revenue Officers during the same period increased by 114, but the duty and penalty realised by such officers amounted only to Rs. 9,231 during the triennium against Rs. 9,724 in the preceding triennium, a decrease of Rs. 493.

Nearly all districts in both divisions contributed to the increase in receipts under this head.

17. Statement VI shows the results of prosecutions for infringement of the provisions of the Stamp Act. The number of cases instituted was 16, and of persons prosecuted 19 as against 69 cases and 101 persons in the preceding triennium. The fines imposed amounted to Rs. 207 as against Rs. 497 and the number of persons convicted was 14 as against 91. No rewards were distributed in the triennium under report.

In the Assam Valley there were 8 prosecutions for offences under the Stamp laws resulting in the conviction of 7 persons, the total amount of fines being Rs. 107 during the three years under report.

In the Surma Valley and the Hills there were 8 prosecutions resulting in the conviction of 7 persons, the total amount of fines being Rs. 100. Two persons were acquitted.

18. Statement VII shows the result of action taken by Collectors to test the valuation of estates, in respect of which probate and letters of administration had been applied for during the triennium under report. There were 29 applications for probate and letters of administration as against 92 in the preceding triennium, and enquiries to test the valuations were made in 143 cases against 89 in the preceding triennium. The total amount of deficit duty realised in consequence was Rs. 1,102 as against Rs. 388 in the preceding three years. The proportion borne by the deficit duty realised to the amount originally paid was 1:43 as against 23:92 in the preceding triennium. No case of serious under-valuation was discovered during the triennium under report.

19. *Fraudulent abstraction of court-fee labels from records and defalcation of stamps.*—There was no defalcation of stamps during the period under report. Neither was there any case of fraudulent abstraction of court-fee labels from the records.

20. The rules for custody, sale, and defacement of stamps and those for the periodic examination of the stock of stamps were reported to be duly observed during the period under report.

Observation of Stamps laws.

I have the honour to be,

SIR,

Your most obedient Servant,

S. N. MACKENZIE, *

Offg. Superintendent of Stamps, Assam.

STATEMENT I.

Abstract of Receipts and Charges for the year ending the 31st March 1917.

	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depot.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.	Total.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Under the Stamp Act ...	3,54,216	17,997	3,320	1,097	22,414	3,31,802	...	6,271
Under the Court-Fees Act ...	10,59,125	10,304	5,822	577	16,703	10,42,422	...	12,375
Total ...	14,13,341	28,301	9,142	1,674	39,117	13,74,224	...	18,646
Total of 1915-16 ...	14,03,075	29,010	9,552	2,147	40,709	13,62,366	...	16,939
Total of 1914-15 ...	14,10,511	29,816	8,352	2,488	41,256	13,69,255	...	31,549

STATEMENT II

Showing the details of Receipts on account of Judicial stamps for the year ending the 31st March 1917.

District.	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with court-fee labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		Rs.
<i>Surma Valley and Hill Districts.</i>					
Cachar ...	82,764	4,460	1,618	...	88,842
Sylhet ...	5,42,464	34,539	13,825	...	5,90,828
Khasi and Jaintia Hills ...	6,273	1,211	98	...	7,582
Naga Hills ...	2,399	43	7	...	2,449
Lushai „ ...	247	2	6	...	255
Total ...	6,34,147	40,255	15,554	...	6,89,956
<i>Assam Valley Districts.</i>					
Goalpara ...	72,525	5,100	1,402	...	79,027
Kamrup ...	75,585	4,127	1,522	...	81,234
Darrang ...	33,074	1,515	622	...	35,211
Nowgong ...	22,244	543	458	...	23,245
Sibsagar ...	79,366	5,166	1,643	...	86,175
Lakhimpur ...	50,911	2,251	898	...	54,060
Garo Hills ...	3,364	500	75	...	3,939
Total ...	3,37,069	19,202	6,620	...	3,62,891
Manipur ...	6,147	131	...	...	6,278
Grand Total ...	9,77,363	59,588	22,937	...	10,59,125
Total of 1915-16 ...	9,53,658	58,845	21,819	...	10,34,322
Total of 1914-15 ...	9,46,851	60,604	22,959	...	10,30,414

STATEMENT III

Showing details of Receipts on account of non-Judicial stamps for the year ending the 31st March 1917.

District.	Impressed stamps.	House or Inland Bills of Exchange.	Impressed stamps as defined in section 2(13)(c) of the Stamp Act.	Foreign Bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for Legal Practitioners' Lito uses.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Surma Valley and Hill Districts.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	40,189	1	...	...	...	..	635	31	...	70	358	41,284
Sylhet ...	2,05,361	...	...	...	...	25	4,544	92	...	271	2,556	2,12,849
Khasi and Jaintia Hills...	3,570	...	5	...	...	...	...	2	...	19	33	3,629
Naga Hills ...	29	...	...	...	...	...	...	...	...	...	...	29
Lushai " ...	29	...	...	...	...	...	...	...	...	...	...	29
Total ...	2,49,178	1	5	...	...	25	5,179	125	...	360	2,947	2,57,820
<i>Assam Valley Districts.</i>												
Goalpara ...	21,374	...	341	...	...	...	702	...	...	78	752	23,247
Kamrup ...	23,332	...	116	...	...	...	917	...	...	91	979	25,435
Darrang ...	7,990	...	267	...	...	10	325	...	...	94	346	9,032
Nowgong ...	6,469	...	...	...	...	...	220	...	...	50	491	7,230
Sibsagar ...	17,628	...	...	...	...	...	1,027	...	...	138	1,188	19,981
Lakhimpur ...	8,269	...	...	...	...	74	465	4	...	77	513	9,402
Garo Hills ...	1,254	...	...	...	...	...	...	...	...	6	46	1,306
Total ...	86,316	...	724	...	...	84	3,656	4	...	534	4,315	95,633
Manipur ...	763	...	...	...	...	...	...	...	...	...	...	763
Grand Total ...	3,36,257	1	729	...	21,000(a)	109	8,835	129	...	894	7,262	3,54,216
Total of 1915-16 ...	3,46,775	3	1,465	...	21,000	26	8,605	148	...	599	8,132	3,68,753
Total of 1914-15 ...	3,62,238	...	853	...	21,000	69	8,602	168	22	534	7,611	3,80,697

(a) Unified stamp revenue for Assam.

STATEMENT IV.

Arrangements for the vend of stamps during the year ending the 31st March 1917.

District.	Number of vendors.	Discount allowed to vendors			
		On judicial stamps.	On plain paper.	On non-judicial stamps.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<i>Surma Valley and Hill Districts.</i>					
Cachar ...	20	646	99	2,094	2,839
Sylhet ...	213	5,130	863	11,442	17,435
Khasi and Jaintia Hills ...	2	57	6	149	212
Naga Hills ...	...	...	...	...	...
Lushai Hills ...	2	1	...	...	1
Total ...	237	5,834	968	13,685	20,487
<i>Assam Valley Districts.</i>					
Goalpara ...	32	616	87	1,132	1,835
Kamrup ...	45	701	95	1,299	2,095
Darrang ...	10	305	39	377	721
Nowgong ...	7	206	29	341	576
Sibsagar ...	13	771	102	778	1,651
Lakhimpur ...	6	406	55	286	747
Garo Hills ...	8	31	3	63	97
Total ...	121	3,036	410	4,276	7,722
Manipur ...	1	54	2	36	92
Grand Total ...	359	8,924	1,380	17,997	28,301
Total of 1915-16 ...	352	8,809	1,355	18,845	29,009
Total of 1914-15 ...	359	8,843	1,429	19,544	29,816

STATEMENT V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1917.

District.	By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 32, 37, 40, and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
<i>Surma Valley and Hill Districts.</i>				
		Rs.		Rs.
Cachar	63	279	13	76
Sylhet	91	747	283	1,809
Khasi and Jaintia Hills	4	33	...	...
Naga Hills ... ..	...	...	3	18
Lushai „ ... ..	...	...	...	...
Total	158	1,059	299	1,903
<i>Assam Valley Districts.</i>				
Goalpara	78	585	19	167
Kamrup	100	787	29	192
Darrang	55	336	2	10
Nowgong	55	330	22	122
Sibsagar	124	727	12	77
Lakhimpur	48	309	131	195
Garo Hills	8	46	...	...
Total	468	3,120	215	763
Manipur ... ..	...	...	...	...
Grand Total	626	4,179	514	2,666
Total of { 1915-16	598	4,446	475	3,301
{ 1914-15	527	3,621	537	3,264

STATEMENT VI.

Stamp prosecutions and results during the year ending the 31st March 1917.

District.	Number of cases instituted.	Number of persons			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
<i>Surma Valley and Hill Districts.</i>							
Cachar ...	...	...	...	...	...	...
Sylhet ...	2	2	2	...	35	...	
Khasi and Jaintia Hills ...	...	...	...	...	...	...
Naga Hills ...	...	...	...	...	...	...
Lushai " ...	...	...	...	...	...	...
Total ...	2	2	2	...	35	...	
<i>Assam Valley Districts.</i>							
Goalpara ...	...	...	...	...	...	...
Kamrup ...	2	2	1	1	12	...	
Darrang ...	...	...	...	...	...	...
Nowgong ...	...	...	...	...	10	...	
Sibsagar ...	1	1	1	...	...	...
Lakhimpur ...	...	...	...	...	...	...
Garo Hills ...	...	...	...	...	...	...
Total ...	3	3	2	1	22	...	
Manipur ...	...	...	...	...	...	...
Grand Total ...	5	5	4	1	57	...	
Total of { 1915-16...	7	8	6	2	70	...	
{ 1914-15...	4	6	4	2	80	...	

STATEMENT VII

Showing result of action taken by Collector to test valuation of estates for which applications for probate and letters of administration were put in during the year ending the 31st March 1917.

Divisions and Districts.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector, section 19 H of the Court-fees Act.	Number of cases in which inquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of court-fees due or originally realised on the valuation of the applicants in cases disposed of during the year.	Amount of deficit court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
<i>Surma Valley and Hill Districts.</i>					Rs. a. p.	Rs. a. p.	Rs.	
Cachar ...	1	...	1	...	...	...	...
Sylhet ...	8	35	35	37	2,911 0 0	444 0 0	...	
Khasi and Jaintia Hills.	...	...	...	...	...	...	...
Naga Hills ...	...	...	...	...	...	...	...
Lushai „ ...	...	...	...	...	...	...	...
Total ...	9	35	36	37	2,911 0 0	444 0 0	...	
<i>Assam Valley Districts.</i>								
Goalpara ...	...	1	1	1	1,037 0 0	14 0 0	...	
Kamrup ...	2	15	17	15	...	...	...
Darrang ...	...	...	...	...	...	...	...
Nowgong ...	...	2	2	...	35 0 0	31 0 0	...	
Sibsagar ...	...	6	6	6	...	...	...
Lakhimpur ...	...	2	2	2(a)	...	...	...
Garo Hills ...	...	...	...	...	...	...	...
Total ...	2	26	28	24	1,072 0 0	45 0 0	...	
Manipur ...	...	...	...	...	...	...	...
Grand Total ...	11	61	64	61	3,983 0 0	489 0 0	...	
Total of { 1915-16	3	44	45	35	4,378 0 0	97 0 0		
{ 1914-15	15	38	45	49	1,344 6 0	515 13 0	...	

(a) In one case the value of the property does not exceed Rs. 1,000, and the other case was struck off.

